

# 2017 Texas Higher Education Leadership Conference

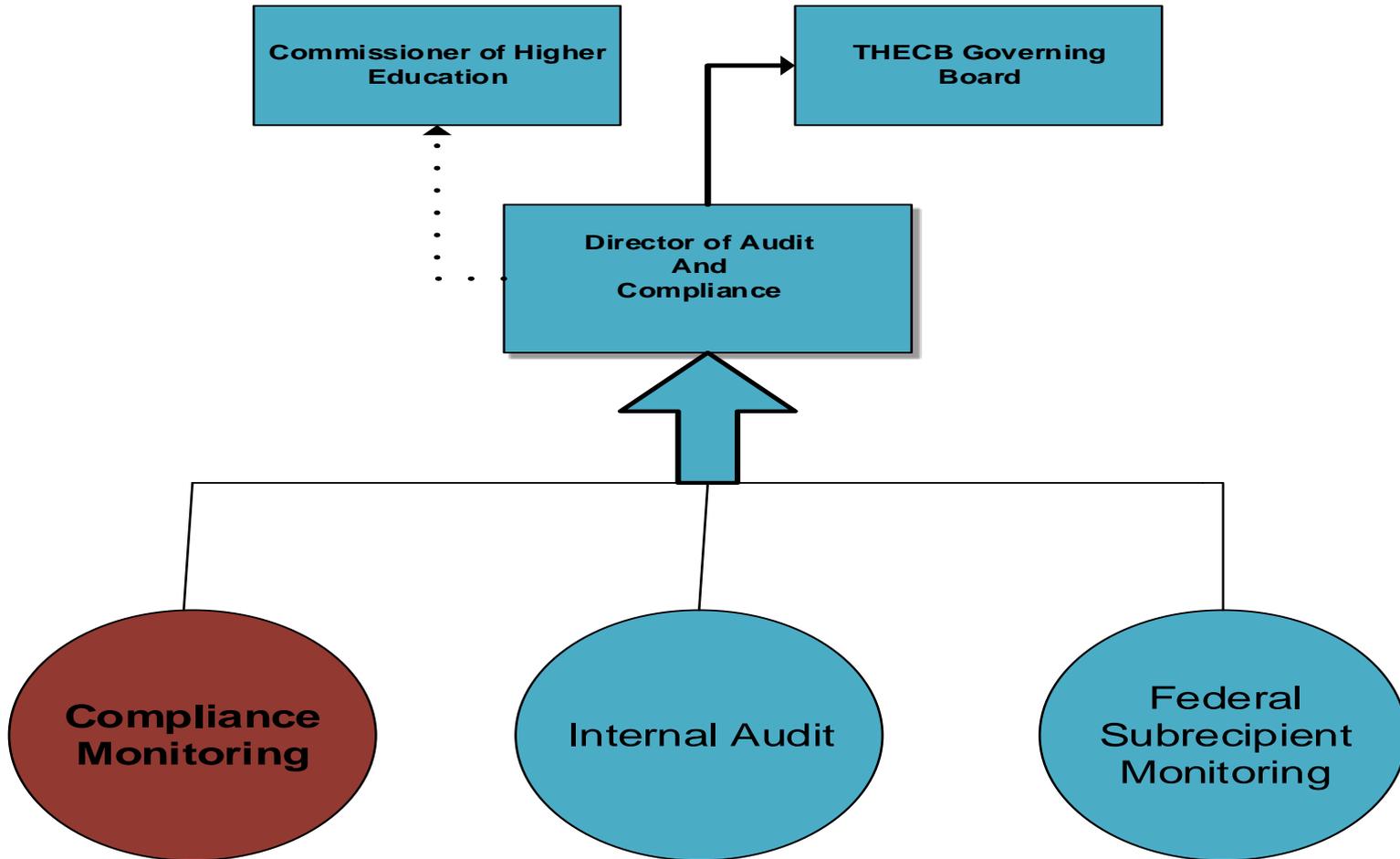


Texas Higher Education  
Coordinating Board

## Compliance Monitoring

Presented by Mark Poehl  
Director, Internal Audit and Compliance  
November 30, 2017

# TEXAS HIGHER EDUCATION COORDINATING BOARD INTERNAL AUDIT AND COMPLIANCE



# Compliance Monitoring

- **CB Compliance Monitoring has statutory definition in SB 215, 83<sup>rd</sup> Legislative Session**
- **Two areas of Compliance Monitoring Emphasis:**
  - **Funds allocated by the CB to institutions of higher education – grants, scholarships, loans, work study – used in accordance with laws and rules**
  - **Data reported by institutions of higher education to the CB, used for funding or policymaking decisions – reported in accordance with laws and rules**

# **What will CB Compliance Monitoring Look Like from Your Perspective?**

- **Audit processes follow professional auditing standards, with well-qualified/trained staff performing Compliance Monitoring Audits at your institution**
- **Audit processes emphasize planning, communication, and a disruption-minimizing approach to work**
- **Audit reporting process is multi-staged and inclusive, and results in final report issued to the institution's President that includes the institution's response to any noted recommendations**

# Other Public University Audit Resources

➤ **A program of internal auditing is required by the Texas Internal Auditing Act – Government Code Chapter 2102 for state agencies. Public universities have certain internet publication requirements, as part of the Internal Auditing Act.**

(1) the agency's internal audit plan approved as provided by Section [2102.008](#); and **[approval of audit plan by governing board]**

(2) the agency's annual report required under Section [2102.009](#). **[annual report includes such things as all audit reports issued for the year, the annual board-approved audit plan, deviations from the audit plan, other audit or consulting services obtained or provided]**

## **Other Public University Audit Resources, Continued**

- **Texas State Auditor's Office (SAO) – the state's independent auditor; enabling legislation Chapter 321 Texas Government Code**
- **SAO performs various audit services including the financial statement opinion audit for the State of Texas as a whole**
- **Other external auditors such as federal auditors – Department of Education, etc....depending on the programs of the public university**
- **[https://na.theiia.org/standards-guidance/Public%20Documents/20\\_Questions\\_InternalAudit1.pdf](https://na.theiia.org/standards-guidance/Public%20Documents/20_Questions_InternalAudit1.pdf)**

### Texas Higher Education Coordinating Board



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#### Four Year For Profit Accountability \*\*\*Broadcast In Progress\*\*\*



Texas has entered a new era in higher education. From 2000 to 2015, many of the initiatives undertaken by the Texas

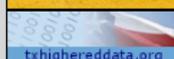
By 2030, at least 60 percent of Texans ages 25-34 will have a certificate or degree.

Higher Education Coordinating Board and colleges and universities were intended to achieve one or more of the four goals of *Closing the Gaps*: dramatically increasing participation and success of students in higher education; improving institutional excellence; and increasing the amount of federal research dollars awarded to Texas. By most standards, *Closing the Gaps* has been an extraordinary achievement: Texas enrolled 605,000 students in higher education since 2000, nearly reaching its goal of enrolling 630,000 students. Texas surpassed its goal of awarding 210,000 completions by awarding 259,000 certificates and undergraduate degrees. Texas colleges and universities have clearly improved in academic quality over the past 15 years and Texas is now home to seven public "Carnegie Tier One" universities and two



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## Internal Audit and Compliance Monitoring



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Compliance Monitoring - Senate Bill 215 and TAC 1.13
<a href="#">Texas Education Code 61.035</a>
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# **The Auditing Process for Public Universities in Texas**

**QUESTIONS/DISCUSSION?**

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# 60x30TX



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